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**Exhibit A-3**

**Bowtie Analysis and RAMP Support Change Order No. 2**



## Contract Work Authorization (CWA) Change Order

This change order to Contract Work Authorization No. C20441 (the "CWA") is issued under and pursuant to the Master Service Agreement No. 4400011340 (C73), dated January 19, 2017, as amended (the "MSA"), between KPMG LLP ("Contractor"), a Delaware limited liability partnership, and Pacific Gas and Electric Company ("PG&E"), a California corporation with its headquarters located at 77 Beale Street, San Francisco, California 94105. Contractor shall perform all Work under this CWA pursuant to and in accordance with the terms and conditions of the MSA.

<b>Contractor's Legal Name:</b>	KPMG LLP	<b>This Change Order consists of 5 pages.</b>
<b>Contractor's Address:</b>	PO Box 120001 Dallas, TX 75312	
<b>Project Name:</b>	2020 PG&E Board Risk Support	
<b>Job Location:</b>	San Francisco and other various PG&E locations	
<b>PG&amp;E WORK SUPERVISOR:</b>	Mark Esguerra and Matthew Pender, Change Order scope to be supervised by Stephen Cairns	
<b>PHONE:</b>	415-973-0358	
<b>DATE PREPARED:</b>	June 5, 2020	

**CHANGES:** The Parties hereby modify the CWA as follows:

The Parties hereby modify the CWA as follows:

1. All related work and information associated with the project is detailed in Attachment A to the CWA, Statement of Work, as revised by this Change Order.
2. Contractor shall assist PG&E to aggregate information provided by PG&E that PG&E shall use to develop Board-level presentations to Explain: 1) Controls and mitigations that are in operation to reduce risk, 2) Explanation of risk reduction per dollar spent, and 3) Differentiate controls and mitigations mandated by laws and regulations and those that are discretionary.
3. Removal of Electric Operations PG&E testimony support from scope for RAMP preparation.

Contractor's work under the CWA is subject to the applicable procedures and/or processes approved by the Bankruptcy Court in PG&E's bankruptcy proceeding (Bankruptcy Case No. 19-30088 (DM)) in the United States Bankruptcy Court, Northern District of California, San Francisco Division for the retention of counsel [outside professionals] and those procedures and processes are expressly incorporated herein, as they may be changed from time to time by the Bankruptcy Court.



**ATTACHMENTS:** The following are attached to this CWA Change Order and incorporated herein by this reference.

**PRICING CHANGES:**

Previous Total CWA Value:	\$ 1,298,337.00
Addition or Deduction:	\$ 0
Revised Total CWA Value:	\$ 1,298,337.00

All other terms and conditions of the CWA, as it may have been amended by previous CWA Change Order(s), if any, shall remain the same.

**THE PARTIES, BY SIGNATURE OF THEIR AUTHORIZED REPRESENTATIVES, HEREBY AGREE TO THE TERMS OF THIS CWA CHANGE ORDER.**

PACIFIC GAS AND ELECTRIC COMPANY		CONTRACTOR: KPMG LLP	
Signature		Signature	
Name	Lazaro Hernandez	Name	Arun Mani
Title	Manager, Sourcing Operations	Title	Principal, Power and Utilities US Leader
Date	June 5, 2020	Date	June 5, 2020



Contract Work Authorization No.20441  
CWA Change Order No. #2

ADMINISTRATION			
PG&E Negotiator	Stephen Cairns	Contractor Representative	Arun Mani
Phone		Phone	832-648-8513
Email:	SJCO@pge.com	Email:	arunmani@kpmg.com
Accounting Reference	Invoices should be sent to PG&E Law Department Finance Group, P. O. Box 7133, San Francisco, CA 94120 or emailed to GenlCnslLawPaymentProcessingGroup@pge.com.		

INTERNAL PG&E USE ONLY		
Distribution Date		
Distribution of Copies:	<input type="checkbox"/> Document Services (Signed Original Copy) Mail Code N5D 245 MARKET ST., SAN FRANCISCO	<input type="checkbox"/> Contractor (Signed Original Copy)
	<input type="checkbox"/> Work Supervisor	<input type="checkbox"/> Manager
	<input type="checkbox"/> Invoice Approver	<input type="checkbox"/> Supervisor
	<input type="checkbox"/> V.P.	<input type="checkbox"/> Sourcing/ Purchasing
	<input type="checkbox"/> Director	<input type="checkbox"/> Law

Internal



## Attachment A

### Addendum to Contract Work Authorization

This Addendum to Contract Work Authorization (this “**Addendum**”), dated as of May 4, 2020 (the “**Effective Date**”), between Pacific Gas and Electric Company (the “**Company**” or “**PG&E**”) and KPMG LLP (“**KPMG**”), amends the Contract Work Authorization **C20441** (the “**CWA**”) pursuant to the Master Services Agreement (Contract No. C73 (formerly 4400011340)), dated January 19, 2017, as amended (as amended, the “**MSA**”). Capitalized terms used but not defined in this Addendum have the respective meanings given to them in the CWA. Except as modified in this Addendum, the terms of the CWA and the MSA remain in force.

### Scope of Extension Services

KPMG shall provide the following services under the CWA to PG&E (the “Additional Services”), in accordance with and subject to the CWA (as amended by this Addendum) and the MSA:

1. **Support for PG&E Board Risk Presentations.** Contractor shall assist PG&E to aggregate information provided by PG&E that PG&E shall use to develop Board-level presentations to explain 1) Controls and mitigations that are in operation to reduce risk, 2) Explanation of risk reduction per dollar spent, and 3) Differentiate controls and mitigations mandated by laws and regulations and those that are discretionary. Contractor will assist PG&E with the collection of information, will review data provided by PG&E, will assist with analysis as may be requested by PG&E in writing, and at the direction of PG&E, will provide observations for PG&E to consider to help explain RAMP, Non-RAMP and cross cutter risks identified by PG&E. As further explained below, PG&E is responsible for determining the content and adequacy of its Board Presentations as well as the underlying information that will be used in the presentations. PG&E will review all drafts and analysis that KPMG may help prepare, and determine if the content and presentation meet its needs and the needs of its Board.
2. **Removal of Electric Operations PG&E testimony support from scope for RAMP preparation.** Per direction from PG&E no Electric Operations testimony writing assistance will be provided.

### Timing and Professional Fees

Consultant's services will be billed at hourly rates applied to hours engaged in providing service and any related out-of-pocket expenses. Consultant's professional fees are based upon the specified skill level of the professionals providing the services and the amount of time required to complete the engagement.

PG&E's acceptance of this Change Order shall serve to satisfy the provisions for prior written approval from PG&E Sourcing as stipulated in Exhibit C of the MSA, Personnel Rates. In addition to professional fees, Consultant will be reimbursed for out-of-pocket expenses reasonably incurred by Consultant in connection with the performance of the services herein.

Internal



In the event Consultant is unable to have access to resources, data or other information required for the project, or if PG&E determines, at its sole discretion, that Consultant should not continue with the work, then PG&E and Consultant agree that Consultant is not required to perform further services hereunder and no further obligation from PG&E to Consultant for services provided by Consultant hereunder shall be due.

### **KPMG Resources**

**The total fees and expenses for the Additional Services will be \$152,000 in fees and \$13,600 in expenses.** Service above and beyond this scope of work and level of investment are to be considered beyond the statement of work. These resource are anticipated to require fees no more than \$1,298,337.00 approved under PG&E CWA No. C20441 and reflects shifting of resources to meet the requirements of the revised scope.

### **Other Matters**

KPMG's services as described in this Addendum constitute an Advisory engagement conducted under the American Institute of Certified Public Accountants ("AICPA") Standards for Consulting Services. Such services are not intended to be an audit, examination, attestation, special report or agreed-upon procedures engagement as those services are defined in AICPA literature applicable to such engagements conducted by independent auditors. Accordingly, these services will not result in the issuance of a written communication to third parties by KPMG directly reporting on financial data or internal control or expressing a conclusion or any other form of assurance.

With regard to KPMG's assistance provided to PG&E under this Addendum, Counsel is responsible for:

- Determining the objectives, scope and extent of KPMG's activities and services under this Addendum, which include evaluating the sufficiency and scope of the activities performed by KPMG.
- Assigning engaged, experienced and capable personnel with the knowledge and experience to successfully oversee and execute the Additional Services, including a Project Sponsor who can monitor progress and address issues as they arise, and will have the skills and experience necessary to effectively perform this oversight function, including but not limited to:
  - Working knowledge of the subject matter, business functions, processes or divisions that are addressed by the Additional Services;
  - Determining and directing KPMG as to the information that it requires for its filing; and
  - Selecting appropriate assumptions, and making final decisions on the adequacy of all assumptions made during the engagement.
- Reviewing and making all final decisions regarding the purpose of the engagement, its deliverables, stakeholder involvement, resources, and reporting.

Internal



The scope of work does not require that KPMG make any legal interpretations or render any legal advice, and the parties hereby agree that in connection with KPMG's performance of the services under this engagement shall not include or be construed to include the provision by KPMG of legal advice or legal services. All legal interpretations and rendering of legal advice shall be Counsel's responsibility. KPMG will refer any such questions to Counsel.


KPMG may restrict the scope of work or withdraw from this engagement at any time if, in KPMG's sole judgment, the safety of its employees or their families is threatened.

### **Miscellaneous**

This Addendum constitutes the entire and exclusive agreement between the parties with respect to the amendments to the CWA that are set forth herein and supersedes all other previous oral and written representations, understandings, or agreements between the parties relating to those amendments.

The parties are signing this Addendum as of the Effective Date.

### **KPMG LLP**

By:   
Name: Arun Mani  
Title: Principal, Power and Utilities US Leader

### **Pacific Gas and Electric Company (by its in-house counsel)**

By: \_\_\_\_\_  
Name:  
Title:

**Internal**